2015 REAL PROPERTY NOTICE OF DETERMINATION

Gunnison County
COLORADO

Kristy McFarland
Gunnison County Assessor
221 N Wisconsin St, Suite A
Gunnison, CO 81230

Date of Notice: June 30, 2015
Phone: (970) 641-1085
Fax: (970) 641-7920
Email: assessor@gunnisoncounty.org
Website: http://www.gunnisoncounty.org/assessor.html

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CBOE # 418

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R008662	2015	601	3517-220-00-043

PROPERTY OWNER	LEGAL DESCRIPTION
SWISCHUK LEONARD E ETAL 4048 PIRATES BCH GALVESTON, TX 77554-8037	1.789 ACRES IN NW4SE4 SEC 22 51N1E B690 P24 #517004

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		897,390	897,390
TOTALS		$897,390	$897,390

The Assessor has carefully studied all the available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

The actual value of the property is determined by appropriate consideration of the approaches to appraisal set forth in § 39-1-103(5)(a), C.R.S.

If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization for further consideration, § 39-8-106(1)(a), C.R.S.

The deadline for filing real property appeals is July 15.
The deadline for filing personal property appeals is July 20.

The Assessor establishes property values. The local taxing authorities (county, school district, city, fire protection, and other special districts) set mill levies. The mill levy requested by each taxing authority is based on a projected budget and the property tax revenue required to adequately fund the services it provides to its taxpayers. The local taxing authorities hold budget hearings in the fall. If you are concerned about mill levies, we recommend that you attend these budget hearings. Please refer to last year's tax bill or ask your Assessor for a listing of the local taxing authorities.

Please refer to the reverse side of this notice for additional information.

APPEAL PROCEDURES

County Board of Equalization Hearings will be held from July 1 through August 5 at Gunnison County Courthouse or Blackstock Government Center.

To appeal the Assessor's decision, complete the Petition to the County Board of Equalization shown below, and mail or deliver a copy of both sides of this form to:

Gunnison County Board of Equalization
200 E Virginia Ave
Gunnison, CO 81230
(970) 641-0248

Received County Administration 7/15/15 CBOE # 48

To preserve your appeal rights, your Petition to the County Board of Equalization must be postmarked or delivered on or before **July 15 for real property** and on or before **July 20 for personal property** – after such date, your right to appeal is lost. You may be required to prove that you filed a timely appeal; therefore, we recommend that all correspondence be mailed with proof of mailing.

You will be notified of the date and time scheduled for your hearing. The County Board of Equalization must mail a written decision to you within five business days following the date of the decision. The County Board of Equalization must conclude hearings and render decisions by August 5, § 39-8-107(2), C.R.S. If you do not receive a decision from the County Board of Equalization and you wish to continue your appeal, you must file an appeal with the Board of Assessment Appeals by September 12, § 39-2-125(1)(e), C.R.S.

If you are dissatisfied with the County Board of Equalization's decision and you wish to continue your appeal, you must appeal within 30 days of the date of the County Board's written decision to ONE of the following:

Board of Assessment Appeals
1313 Sherman Street, Room 315
Denver, CO 80203
(303) 866-5880
www.dola.colorado.gov/baa

District Court
Contact the District Court in the county where the property is located. See your local phone book for the address and telephone number.

Binding Arbitration
For a list of arbitrators, contact the County Commissioners at the address listed for the County Board of Equalization.

If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day, § 39-1-120(3), C.R.S.

PETITION TO COUNTY BOARD OF EQUALIZATION

What is your estimate of the property's value as of June 30, 2014? (Your opinion of value in terms of a specific dollar amount is required for real property pursuant to § 39-8-106(1.5), C.R.S.)

$ 700,000.00

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., comparable sales, rent roll, original installed cost, appraisal, etc.)

No data to suggest the high value appraisal. (See letter)

ATTESTATION

I, the undersigned owner or agent* of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Signature	Telephone Number	Date
[signature]	409-772-2096	July 10/15

*Attach letter of authorization signed by property owner.

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County Adminstration
7/15/15

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CBOE #48

EXHIBIT A
Page 1 of 1

July 8, 2015

Kristy McFarland
Gunnison County Assessor
221 N Wisconsin St., Suite A
Gunnison, CO 81230

RE: Account No. R008662

Dear Ms. McFarland,

I am sending you this letter in regards to the recent property value assessment in Almont. I don't agree with the major increase. I have a second home in Almont but we are there very often and over the last 2 decades very little real estate activity has taken place that would warrant an increase in property value.

There is a house next to us which has been on sale for 2 years because the price is way out of site. It is too high. The property behind us will be difficult to sell because it is attached to a large piece of land which is not usable for anything else except wild animals. So while the asking price for these two properties is high it is unrealistic.

Now up the Taylor River there have been a number of very high scale constructions. I thought two of them were resorts but they were just private homes. This does nothing to adjust, and especially elevate, the value of the property in downtown Almont.

Now I want you to look at what I highlighted on the notice of determination form at the bottom of the page. That sentence clearly says that taxes will be levied on the basis of property tax revenue projected. You have 2 choices. Raise the tax rate, or raise the property value. The second way is easy. The first way is not so easy and you would have to explain. You are taking the easy way and I do not like it. If you need more money increase the tax rate but explain it to the people. Don't just send out a new appraisal form.

I will be in Almont this month for the week beginning with July 20th. In the meantime I would like for you to arrange for a meeting for me with the appraisal board during that week. I want to know how they came about raising property values without clear-cut evidence that the property around Almont is now more attractive.

I don't mind paying taxes, and have always paid taxes because they are important. However this has a little bit of a twist and a curve—and I don't like it.

Here is my email address lswischu@utmb.edu and my office phone number in Galveston, TX is 409-772-2096. If you need to talk with me after you receive this letter.

Sincerely,

Leonard E. Swischuk

Swischuk:

4048 Pirates Beach
Galveston, TX 77554

NORTH HOUSTON TX 773

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County Adminstration
7/15/15

CBOE #48

Kristy McFarland
Gunnison County Assessor
221 N. Wisconsin St., Suite A
Gunnison, CO 81230

81230243373

Gunnison County
COLORADO

Gunnison County Administration
Phone: (970) 641–0248 • Fax: (970) 641–3061
www.GunnisonCounty.org

July 17, 2015

CBOE #48
Leonard E. Swischuk
4048 Pirates BCH
Galveston, TX 77554
lswischu@utmb.edu

Schedule Number: R008662
Parcel Number: 3517-220-00-043
Property Description: 1.789 ACRES IN NW4SE4 SEC 22 51N1E B690 P 24 #517004

Dear Property Owner,

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Wednesday July 29, 2015 at 10:30 am. The hearing will be held in the Board of County Commissioners meeting room, located in the Courthouse at 200 E. Virginia Ave. Gunnison, CO 81230. Please read the following information carefully.

You may appear before the Board in person, via telephone conference call, appear with your representative, or have your representative appear on your behalf. **If you plan to be represented by someone other than yourself at your hearing, please submit a letter of agency signed by you** to Bre Shelton by email at bshelton@gunnisoncounty.org, or by fax at 970-641-3061. **Please contact Bre prior to the hearing date to make a special request for a phone conference, if needed.**

1. You may submit your case in written form and waive a personal appearance before the Board. If your information is submitted in this manner, the Board will make a determination after reviewing the petition, any written evidence that has been provided, and after allowing the Assessor to give testimony and submit exhibits.

2. Upon your written request to the Assessor's Office at 221 N Wisconsin Street, Gunnison Colorado 81230, phone number 970-641-1085, the Assessor is required to make available to you, three (3) working days after receiving the request, all data supporting the valuation. Your request must be accompanied by your information supporting your valuation. This disclosure does not prohibit the introduction of additional data at the hearing discovered as a result of the exchange of the information.

3. Please provide one copy of the documentation that you plan to submit at the hearing, AND any documentation that has been provided to the Assessor's Office, by 8:00 am, two (2) business days prior to the hearing date of Wednesday July 29, 2015 to permit the exhibits to be presented to the Board. Please bring, or have delivered, such documentation to the County Administration Office located at 200 E. Virginia Avenue, Gunnison, Colorado. This documentation may also be faxed to 970-641-3061, or email to bshelton@gunnisoncounty.org. **If you must bring additional documentation to the hearing, please bring five (5) copies of each document.**

4. Because of the volume of cases before the Board of Equalization, all hearings scheduled are final and cannot be rescheduled. Hearings will go before the board in your absence. The Board will carefully consider all data submitted. If you cannot attend the hearing scheduled for you above, please contact Bre Shelton at 970-641-7600.

Sincerely,

Bre Shelton
Clerk to the Board of Equalization

Gunnison County
COLORADO

200 East Virginia Avenue
Gunnison, CO 81230

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Leonard Swischuk
4048 Pirates BCH
Galveston, TX 77554